

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK (MANHATTAN)**

.....	X	
	:	
<b>In re</b>	:	<b>Chapter 11</b>
	:	
<b>MERCON COFFEE CORPORATION, <i>et al.</i>,</b>	:	<b>Case No. 23-11945 (MEW)</b>
	:	
<b>Debtors.<sup>1</sup></b>	:	<b>(Jointly Administered)</b>
	:	
.....	X	

**SECOND AMENDED STATEMENT OF FINANCIAL AFFAIRS FOR  
MERCAPITAL DE NICARAGUA, S.A. (CASE NO. 23-11950)**

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1 The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor's federal tax identification number, if applicable, are: Mercon Coffee Corporation (1844); Mercon B.V. (N/A); Mercon Brasil Comércio de Café Ltda. (N/A); Agro International Holding B.V. (N/A); Mercapital de Nicaragua, S.A. (N/A); Distribuidora de Granos de Nicaragua S.A. (N/A); Cisa Export S.A. (N/A); Comercial Internacional de Granos de Honduras, S.A. de C.V. (N/A); Mercon Guatemala, S.A (N/A); Mercafé Vietnam LTD. (N/A); Comercial Internacional Exportadora, S.A. (N/A). The Debtors' mailing address is: 999 Ponce de Leon Blvd, Suite 910, Coral Gables, FL 33134.

**Fill in this information to identify the case:**

Debtor name Mercapital de Nicaragua, S.A.

United States Bankruptcy Court for the: SOUTHERN DISTRICT OF NEW YORK (MANHATTAN)

Case number (if known) 23-11950

☒ Check if this is an amended filing

**Official Form 207**

**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

**Part 1: Income**

**1. Gross revenue from business**

☐ None

**Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year**

**Sources of revenue**  
Check all that apply

**Gross revenue**  
(before deductions and exclusions)

**From the beginning of the fiscal year to filing date:**  
10/01/2023 to 12/6/2023

☒ Operating a business  
☐ Other \_\_\_\_\_

\$487,909.76

**From the beginning of the fiscal year to filing date:**  
10/01/2023 to 12/6/2023

☒ Operating a business  
☐ Other \_\_\_\_\_

\$487,910.00

**For prior year:**  
10/01/2022 to 9/30/2023

☒ Operating a business  
☐ Other \_\_\_\_\_

\$3,096,688.42

**For prior year:**  
10/01/2022 to 9/30/2023

☒ Operating a business  
☐ Other \_\_\_\_\_

\$3,096,688.00

**For year before that:**  
10/1/2021 to 9/30/2022

☒ Operating a business  
☐ Other \_\_\_\_\_

\$3,582,349.00

**For year before that:**  
10/1/2021 to 9/30/2022

☒ Operating a business  
☐ Other \_\_\_\_\_

\$3,582,349.00

**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

**Description of sources of revenue**

**Gross revenue from each source**  
(before deductions and exclusions)

**Part 2: List Certain Transfers Made Before Filing for Bankruptcy**

**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☒ None

**Creditor's Name and Address**

**Dates**

**Total amount of value**

**Reasons for payment or transfer**  
*Check all that apply*

**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☒ None

**Insider's name and address**

**Dates**

**Total amount of value**

**Reasons for payment or transfer**

**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

**Creditor's name and address**

**Describe of the Property**

**Date**

**Value of property**

**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

**Creditor's name and address**

**Description of the action creditor took**

**Date action was taken**

**Amount**

**Part 3: Legal Actions or Assignments**

**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.1	000337-ORM9-2022-CA	2017 INCOME TAX ADJUSTMENT	SUPREME COURT	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.2	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input type="checkbox"/> Pending <input checked="" type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.3	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.4	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.5	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input type="checkbox"/> Pending <input checked="" type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.6	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.7	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.8	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.9	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.10	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			
7.11	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			
7.12	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.13	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.14	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.15	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.16	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.17	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			
7.18	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.19	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.20	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.21	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.22	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.23	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.24	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.25	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.26	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.27	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.28	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.29	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.30	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			



Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.31	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.32	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.33	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.34	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.35	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.36	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.37	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.38	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.39	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.40	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.41	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.42	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.43	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.44	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			
7.45	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			
7.46	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			
7.47	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			
7.48	Unable to Provide	CREDIT RECOVERY	NUEVA GUINEA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
	Case number			

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.49	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.50	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.51	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.52	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.53	Unable to Provide	CREDIT RECOVERY	NUEVA GUINEA DIRAC	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number				
7.54	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.55	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.56	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.57	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.58	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.59	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.60	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.61	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.62	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.63	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.64	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.65	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.66	Unable to Provide	CREDIT RECOVERY	JINOTEGA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.67	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.68	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.69	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.70	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.71	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.72	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.73	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.74	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.75	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.76	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.77	Unable to Provide	CREDIT RECOVERY	MATAGALPA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			
7.78	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			



Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.79	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.80	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.81	Unable to Provide	CREDIT RECOVERY	JINOTEGA DIRAC	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.82	Unable to Provide	CREDIT RECOVERY	NUEVA SEGOVIA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.83	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				
7.84	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number				

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

	Case title	Nature of case	Court or agency's name and address	Status of case
7.85	Unable to Provide	CREDIT RECOVERY	MATAGALPA DISTRITO CIVIL	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case number			

**8. Assignments and receivership**

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Custodian's name and Address	Describe the property	Value
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**Part 4: Certain Gifts and Charitable Contributions**

**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**

☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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**Part 5: Certain Losses**

**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

☐ None

	Description of the property lost and how the loss occurred	Amount of payments received for the loss  If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.  List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).	Dates of loss	Value of property lost
10.1	AUTOMOBILE ACCIDENT	3,303.72	1/24/2023	\$4,129.65
10.2	AUTOMOBILE ACCIDENT	3,303.72	1/24/2023	\$4,129.65
10.3	AUTOMOBILE ACCIDENT	860.88	3/4/2023	\$1,076.10
10.4	AUTOMOBILE ACCIDENT	719.47	7/8/2023	\$899.34

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

Description of the property lost and how the loss occurred		Amount of payments received for the loss  If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.  List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).	Dates of loss	Value of property lost
10.5	AUTOMOBILE ACCIDENT	290.77	1/10/2023	\$363.46
10.6	LOAN PROTECCTION LIFE INSURANCE	3,346.90	1/24/2023	\$3,346.90
10.7	LOAN PROTECCTION LIFE INSURANCE	4,440.49	3/30/2023	\$4,440.49
10.8	LOAN PROTECCTION LIFE INSURANCE	550.97	1/10/2023	\$550.97
10.9	LOAN PROTECCTION LIFE INSURANCE	1,724.91	1/10/2023	\$1,724.91
10.10	LOAN PROTECCTION LIFE INSURANCE	6,061.49	3/30/2023	\$6,061.49
10.11	LOAN PROTECCTION LIFE INSURANCE	2,596.92	3/30/2023	\$2,596.92
10.12	LOAN PROTECCTION LIFE INSURANCE	2,503.35	1/10/2023	\$2,503.35
10.13	LOAN PROTECCTION LIFE INSURANCE	3,556.59	5/29/2023	\$3,556.59
10.14	LOAN PROTECCTION LIFE INSURANCE	2,913.03	4/18/2023	\$2,913.03
10.15	LOAN PROTECCTION LIFE INSURANCE	302.63	5/29/2023	\$302.63
10.16	LOAN PROTECCTION LIFE INSURANCE	10,101.11	5/29/2023	\$10,101.11
10.17	LOAN PROTECCTION LIFE INSURANCE	415.22	7/28/2023	\$415.22
10.18	LOAN PROTECCTION LIFE INSURANCE	4,480.71	10/11/2023	\$4,480.71
10.19	LOAN PROTECCTION LIFE INSURANCE	784.52	3/30/2023	\$784.52
10.20	LOAN PROTECCTION LIFE INSURANCE	6,302.80	3/30/2023	\$6,302.80

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

**Part 6: Certain Payments or Transfers**

**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
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**12. Self-settled trusts of which the debtor is a beneficiary**

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.  
Do not include transfers already listed on this statement.

☐ None

Who received transfer? Address	Describe any property transferred	Dates transfers were made	Total amount or value
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Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

**13. Transfers not already listed on this statement**

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None

**Who received transfer?  
Address**

**Description of property transferred or  
payments received or debts paid in  
exchange**

**Date transfer  
was made**

**Total amount or  
value**

**Part 7: Previous Locations**

**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

**Address**

**Dates of occupancy  
From-To**

14.1 Main Office  
Avenida Jean Paul Genie Edificio Avanz 3to  
piso  
Managua  
Nicaragua

2023

14.2 Main Office  
Avenida Jean Paul Genie Edificio Avanz 4to  
piso  
Managua  
Nicaragua

2012 - 2023

**Part 8: Health Care Bankruptcies**

**15 Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9

☐ Yes. Fill in the information below.

**Facility name and address**

**Nature of the business operation, including type of services  
the debtor provides**

**If debtor provides meals  
and housing, number of  
patients in debtor's care**

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

**Part 9: Personally Identifiable Information**

16. Does the debtor collect and retain personally identifiable information of customers?

☐ No.

☒ Yes. State the nature of the information collected and retained.

**ID, Telephone, E-Mail, Address, Financial Information for Credit Analysis**

Does the debtor have a privacy policy about that information?

☒ No

☐ Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

☒ No. Go to Part 10

**Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**

18. **Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☒ None

**Financial Institution name and Address**

**Last 4 digits of account number**

**Type of account or instrument**

**Date account was closed, sold, moved, or transferred**

**Last balance before closing or transfer**

19. **Safe deposit boxes**

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

**Depository institution name and address**

**Names of anyone with access to it Address**

**Description of the contents**

**Do you still have it?**

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

**20. Off-premises storage**

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☐ None

Facility name and address	Names of anyone with access to it; Address	Description of the contents	Do you still have it?
20.1 DATABANK Km 5 Carretera Norte Plaza 3f 1/2 Calle al Norte MANAGUA Managua	As authorized by Debtors' country manager. 999 Ponce de Leon Blvd, Suite 910, coral Gables, FL 33134	Business Documents	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes

**Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**

**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None

Owner's name and address	Location of the property	Describe the property	Value
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**Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

*Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.**

☒ No.

☐ Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
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**23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?**

☒ No.

☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

**24. Has the debtor notified any governmental unit of any release of hazardous material?**

☒ No.

☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice

**Part 13: Details About the Debtor's Business or Connections to Any Business**

**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☒ None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.

**26. Books, records, and financial statements**

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and address	Date of service From-To
26a.1 Name on File Address on File	2012-2023

26a.2 Name on File  
Address on File 2023

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address	Date of service From-To
26b.1 Grant Thornton Hernández & Asociados Plaza España 1c. al Oeste 1 c. al Sur Bolonia Managua Nicaragua	2020 & 2022



Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

**Name and address**

**If any books of account and records are unavailable, explain why**

26c.1 Name on File  
Address on File

No explanation provided

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

**Name and address**

26d.1 BFP (Banco de Fomento a la  
Produccion)  
Rotonda Rubén Darío 600 mts. al este  
Edificio Banco de Fomento a la  
Producción  
Managua  
Nicaragua

26d.2 Cooperatieve Rabobank UA, New York  
Branch (as agent)  
245 Park Avenue 36th Floor  
New York NY 10167

26d.3 Nederlandse Financierings-Maatschappij  
voor Ontwikkelingslanden NV (FMO)  
Anna van Saksenlaan 71  
The Hague 2593 HW  
The Netherlands

**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No.

☐ Yes. Give the details about the two most recent inventories.

**Name of the person who supervised the taking of the inventory**

**Date of inventory**

**The dollar amount and basis (cost, market, or other basis) of each inventory**

**28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.**

**Name**

**Address**

**Position and nature of any interest**

**% of interest, if any**

28.1 Name on File

Address on File

Board of Director (Presidente )

28.2 Name on File

Address on File

Director

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

Name		Address	Position and nature of any interest	% of interest, if any
28.3	Name on File	Address on File	Officer (President)	
28.4	Name on File	Address on File	Board of Director (Secretario )	
28.5	Name on File	Address on File	Director	
28.6	Name on File	Address on File	Officer (Secretary)	
28.7	Name on File	Address on File	Board of Director (Director)	
28.8	Name on File	Address on File	Director	
28.9	Name on File	Address on File	Shareholder	0.008
28.10	Name on File	Address on File	Board of Director (Vice-Presidente)	
28.11	Name on File	Address on File	Director	
28.12	Name on File	Address on File	Officer (Vice President)	
28.13	Name on File	Address on File	Board of Director (Director)	
28.14	Name on File	Address on File	Director	
28.15	Name on File	Address on File	Shareholder	0.008
28.16	Name on File	Address on File	Shareholder	99.984

Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- ☐ No.  
☒ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
29.1 Name on File	Address on File	Director	7/15/2022 - 12/7/2023
29.2 Name on File	Address on File	Officer (Secretary)	7/15/2022 - 12/7/2023
29.3 Name on File	Address on File	President	11/7/2023 - 12/7/2023

30. **Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☒ No.  
☐ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☐ No.  
☒ Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
31.1 Nimes Enterprises, B.V.	EIN: J0210000106288

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No.  
☐ Yes. Identify below.

Name of the pension fund	Employer Identification number of the parent corporation
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Debtor **Mercapital de Nicaragua, S.A.**

Case number (if known) **23-11950**

**Part 14: Signature and Declaration**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct

Executed on **May 13, 2024**

**/s/ Harve Light**

Signature of individual signing on behalf of the debtor

**Harve Light**

Printed name

Position or relationship to debtor **Chief Restructuring Officer**

**Are additional pages to Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy (Official Form 207) attached?**

☒ No

☐ Yes

The Debtors faced numerous challenges in preparing the statements, schedules and monthly operating reports for these Chapter 11 Cases. As discussed during an emergency status conference held before the Bankruptcy Court on December 22, 2023, an intervenor was placed in control of certain assets of the Debtor in Nicaragua. Communications with critical employees were cut off and a majority of the Debtors' employees and critical personnel resigned, limiting the Debtors' ability to collect information required for these financial reports. Thus, while the Debtors' management has diligently made every reasonable effort to ensure the accuracy and completeness of the financial reports, subsequent access to records could reveal additional information about the items identified in these financial statements, and inadvertent errors or omissions may have occurred. Given that the financial statements contain unaudited information, which is subject to further review, verification, and potential adjustment, and considering the limited availability of certain underlying historical data, they are presented as complete as